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September 26, 2024

VIA ECF

Honorable Cathy Seibel
United States District Judge
United States Courthouse
Southern District of New York
300 Quarropas Street
White Plains, NY 10601

Re: ***United States v. Frank Butselaar***
22 Cr. 560 (CS)

Dear Judge Seibel:

We write on behalf of Mr. Butselaar to seek a one-week extension of the deadline to file proposed jury instructions from this Friday, September 27th until next Friday, October 4th. (We are not seeking a similar extension with respect to the submission of proposed *voir dire* questions). As with our response to the Government's *in limine* motions, our ability to meet the deadline has been significantly affected by the filing of the Superseding Indictment nine days ago.

The Superseding Indictment identified 20 sections of the Internal Revenue Code (IRC) governing the reporting requirements for Subpart F and "grantor trust" income, two dense and complex sections of the IRC, that relate to the alleged conspiracy to evade taxes. The new allegations also employed certain tax terms and concepts, such as the IRS's use of "truth and substance" and "economic substance" in its assessment of U.S. taxpayer income and transactions, respectively. We would like the opportunity to address these new aspects of the Government's allegations in our proposed jury instructions but will be unable to do so by this Friday's deadline. In addition, as the Court is aware, we are endeavoring to file by noon this coming Monday, September 30th, our second submission in response to the Government's motions *in limine*, which will respond to those motions that were not addressed in our previously filed response.

We have discussed this request with the Government, and they do not object on the condition that the Court extends the filing date for both parties. Both the Government and defense intend to submit instructions as to the applicable tax law principles set forth in the Superseding Indictment.

For these reasons, we respectfully request that the Court extend the deadline for the Government and Mr. Butselaar to submit proposed jury instructions no later than Friday, October 4th, 2024.

Honorable Cathy Seibel, U.S.D.J.
September 26, 2024

We thank the Court for its consideration of this matter.

Respectfully submitted

A handwritten signature in cursive script, reading "Samidh Guha", positioned above a horizontal line.

Samidh Guha
Kerry A. Lawrence
Diane M. Fischer

cc: All Counsel (via ECF)